## State of California BOARD OF EQUALIZATION

## ALCOHOLIC BEVERAGE TAX REGULATIONS

## Regulation 2505. BOTTLED OR PACKAGED DISTILLED SPIRITS ACQUIRED IN CALIFORNIA.

Reference: Sections 32001 — 32556, Revenue and Taxation Code.

Every distilled spirits taxpayer shall keep a record in SBE Form 241A of all bottled or packaged distilled spirits acquired from other distilled spirits taxpayers in California and of all distilled spirits received from licensee's own branches in California.

History: Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added "or packaged".